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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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C. Magaller  
Signature

Appl No.	: 09/780,699	Confirmation No. 7528
Applicant	: T.C. Cheng, et al.	
Filed	: February 9, 2001	
Title	: FAST METHOD FOR THE FORWARD AND INVERSE MDCT IN AUDIO CODING	
TC/A.U.	: 2655	RECEIVED
Examiner	: Dmitry Brant	MAY 04 2004
Docket No.	: 41557/RRT/C694	Technology Center 2600
Customer No.	: 23363	

AMENDMENT

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Post Office Box 7068  
Pasadena, CA 91109-7068  
April 26, 2004

Commissioner:

In response to the Office action of March 18, 2004, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.